

EXCISE

EXTERNAL POLICY

ACCOUNTING FOR DUTY

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1 SUMMARY OF MAIN POINTS

- a) The **policy** applies to manufacturers of Excisable products and the accounting thereof.
- b) The **policy** covers the following industries:
 - i) Ad Valorem Excise;
 - ii) Beer;
 - iii) Other Fermented Beverages (OFB);
 - iv) Spirits;
 - v) Tobacco;
 - vi) Traditional African Beer and Beer powder (TAB); and
 - vii) Wine and Vermouth
- c) This standard does not cover:
 - i) **Manufacturers of Levy products;**
 - ii) **The SARS Payment Rules as this is** dealt with in document **GEN-PAYM-01-G01;**
 - iii) Declaration and Return submission via eFiling as this is dealt with in document **SE-ACC-02-M02;**
 - iv) Submission of accounts / returns as this is dealt with in document **SE-ACC-05;**
 - v) **Control and Clearance of bonded or inter warehouse movements** as this is dealt with in document **SE-CON-02;** and
 - vi) Prescribed Payment terms as this is dealt with in document **SE-PAY-02.**

2 POLICY

- a) In terms of Section 44(2), any Excisable goods or fuel levy goods, for the purposes of the Act, are deemed to have been manufactured at that stage in the manufacturing process when the said goods have acquired the essential characteristics of and are, in the opinion of the Commissioner, capable of use as such Excisable or fuel levy goods, and liability for duty shall commence at the said stage.
- b) The liability for Excise duty unless otherwise specified is assessed and the duty accounted for on a Duty at Source (DAS) basis.

2.1 Keeping of records

- a) Every client must keep for record purposes for a period of five (5) years:
 - i) Books, returns and documents in respect of all transactions relating to the Rules; and
 - ii) Any data related to such documents created by means of a computer.
- b) The five (5) year period is calculated from the end of the calendar year in which the document was created, lodged or required (refer to Sections 101 and 101A).
- c) Every client must produce such books, returns and documents on demand.

2.2 Penalties

- a) Failure to adhere to the provisions of the Act, as set out in this document, is considered an offence.
- b) Offences may render the client liable to, as provided for in the Act:
 - i) Monetary penalties;
 - ii) Criminal prosecution; and / or
 - iii) Suspension or cancellation of registration and / or license.

2.3 Appeal against decisions

- a) In cases where clients are not satisfied with any decision taken in terms of the Customs and Excise Act they have a right of appeal to the relevant appeal committee. The policy in this regard, as well as the process to be followed, is contained in document SC-CC-24.
- b) Should clients be unhappy with a decision of any appeal committee, their recourse will be to lodge an application for Alternative Dispute Resolution (ADR) with the relevant appeal committee. The committee will add its comments thereto and forward the application to the ADR Unit for attention. The policy in this regard, as well as the process to be followed is contained in document SC-CC-26.

2.4 Ad Valorem

2.4.1 Recording of sale of ad valorem goods for Excise duty purposes

- a) The sale of all ad valorem goods must be recorded per the quarterly Excise Duty and Levy return (EXD 01) in order to establish duty accountability.
- b) All licensees are required to maintain and keep records of all production of ad valorem goods and of all raw materials intended for use in the production of such goods received into the warehouse. Such records must afford Excise traceability from the final production back to the input raw materials and such records must be made available on request.

2.4.2 Storage

- a) Licensees must maintain an up to date record of all stock of finished goods stored in the warehouse.
- b) Ad valorem goods stored in a Customs and Excise warehouse may only be retained in such a warehouse for a maximum period of two (2) years [Section 19(9)].

2.4.3 Receipt into warehouse

- a) All licensees must maintain records –
 - i) Of all raw materials intended for use in the production of ad valorem goods; and
 - ii) Of all finished goods received into the warehouse.

2.4.4 Removal ex warehouse

- a) Licensees must maintain records of all finished goods and of all raw materials initially received for use in the production of ad valorem goods, removed from the warehouse.
- b) Such finished goods removed must be accounted for per the EXD 01. These types of removals are:
 - i) Duty paid removals;
 - ii) Bonded removals;
 - iii) Rebated removals, and
 - iv) Exports.

2.5 Beer

2.5.1 Recording of production of malt beer for Excise duty purposes

- a) All malt beer produced, as described, must be recorded and declared per the (EXD 01) in order to establish duty accountability as this will have an effect on the Excise duty payable.
- b) The production of malt beer begins when the mash is made. For Excise purposes, however, malt beer is considered to have been produced and must be accounted for when it attains its essential character.
- c) The production, measured with flow meters at the Bright Beer Tank (BBT), per product, per month, must be accounted for per the EXD 01.

- d) The licensee is responsible to have the flow meters calibrated by an independent surveyor annually.
- e) All licensees are required to maintain and keep records of all production of malt beer, which must afford SARS traceability from the final production back to the input raw materials, and such records must be made available on request.
- f) There is no prescribed method for establishing the quantity of undrinkable sediment left in bulk containers. However, the producer must monitor the quantity regularly and be able to show that the method he/she use gives fair results.

2.5.2 Storage

- a) Licensees must maintain an up to date record of all stock of finished product stored in the warehouse.
- b) Malt beer stored in a Customs and Excise warehouse may only be retained in such a warehouse for a maximum period of two (2) years [Section 19(9)].

2.5.3 Receipts into warehouse

- a) Licensees must maintain records of all raw materials intended for use in the production of malt beer and of all finished product received into the warehouse.
- b) Finished product may not be removed between Manufacturing Warehouses (VMs) and may thus not be received into a VM but only into a Special Storage Warehouse (SOS) from a VM.
- c) All licensees of SOS warehouses (except Duty Free Shops and Ships/Aircraft Chandlers) must account for all finished products received into the warehouse on the EXD 01.
- d) All licensees of SOS warehouses licensed, as Duty Free Shops and Ships/Aircraft Chandlers must declare all finished products received into the warehouse in the prescribed warehouse register.
- e) The date of submission for processing of the clearance declaration with procedure code E 47-46 to the local Controller/Branch Manager (refer to [SE-CON-02](#)) will determine the accounting period in which such receipts must be accounted for per the EXD 01 and/or warehouse register.

2.5.4 Removals ex-warehouse

- a) Licensees must maintain records of all finished products and of all raw materials, initially received for use in the production of malt beer, removed from the warehouse.
- b) Such finished products removed must be accounted for per the EXD 01. These types of removal are described in [SE-MB-02](#) i.e.:
 - i) Duty paid removals;
 - ii) Bonded removals;
 - iii) Rebated removals, and
 - iv) Exports

2.6 Other Fermented Beverages

2.6.1 Recording of production of OFB for Excise duty purposes

- a) OFB produced, must be recorded and declared per the EXD 01, in order to establish duty accountability as this will have an effect on the Excise duty payable.
- b) The production of OFB begins when the product used is pressed into a juice. For Excise purposes, however, OFB is considered to have been produced and must be accounted for when it attains its essential character.
- c) The production of unfortified, fortified and other OFB must be declared on the DA 260.01 Excise account schedule (Production) which must be accounted for on the EXD 01.

- d) In addition to this, the production of fortified OFB must also be reflected on the DA 134.
- e) All licensees are required to maintain and keep records of all production of OFB, which must afford the SARS traceability from the final production back to the input raw materials, and such records must be made available on request.

2.6.2 Storage

- a) Licensees must maintain an up to date record of all stock of finished product stored in the warehouse.
- b) In terms of section 19(9), OFB stored in an Customs and Excise warehouse may only be retained in such a warehouse for a maximum period of two (2) years -
 - i) In the case of locally manufactured OFB - from date of manufacture; and
 - ii) In the case of imported OFB - from the date of original clearance declaration for warehousing.
- c) Application for extension of the two (2) year period, contemplated in Section 19(9), must be made to the Controller / Branch Manager at least thirty (30) days before the date that the period expires. Such application must state fully the reasons, which necessitate an extension and must be supported by any documents, which substantiate the facts or circumstances stated in the application. All documents must be in chronological order and sequentially numbered.

2.6.3 Receipts into warehouse

- a) Licensees must maintain records of all **raw materials** intended for use in the production of OFB and of all **product** received into the warehouse.
- b) All licensees of Special Manufacturing Warehouses (SVM), Storage Warehouses (OS) and SOS submitting EXD 01s (i.e. excluding Duty Free Shops and Ship / Aircraft Chandlers) must **declare** all product received into the warehouse on a DA 260.02 Excise Account Schedule ("Receipts from Customs and Excise Warehouses") and **account** for such receipts per the EXD 01s applicable to the accounting period in which such product was received in such warehouse.
- c) All licensees of SOS warehouses **NOT** submitting EXD 01s (i.e. Duty Free Shops and Ship / Aircraft Chandlers) must **declare** all such receipts, per consignment, per clearance declaration with procedure code E 46-45 and **account** for all finished products received into the warehouse in the prescribed **warehouse** register. The date of submission for processing of the mentioned clearance declaration with procedure code E 46-45 to the local Controller/Branch Manager (see **SE-CON-02**) will determine the accounting period in which such receipts must be accounted for.
- d) Rebate Item 460.24 – (Rebate of specific Customs duties on Excisable goods entered into South Africa).
 - i) Rebate code 01.00 under item 460.24 caters for goods, specified in Schedule 1 Part 2A, imported into South Africa for further processing, blending or mixing or entered for use in the manufacture of Excisable goods of another or the same class or kind, provided that:
 - A) The provisions of Rule 19A.09(c) are complied with;
 - B) All other provisions of the Act pertaining to locally manufactured Excisable goods are complied with; and
 - C) The goods are imported by a licensed manufacturer into an import OS and the goods are removed by such licensed manufacturer or a licensed Remover of Goods (ROG) as contemplated in Rule 64D.
 - ii) The process will be as follows:
 - A) The goods (e.g. OFB) are imported into South Africa and declared on a clearance declaration with procedure code E 40-00 for warehousing in an OS warehouse for imported goods.
 - B) The OFB is subsequently entered (A 14-40) ex the Customs OS under Rebate Item 460.24 and sent to a SVM. The duty in Schedule 1 Part 1 (Customs) plus the applicable VAT has to be paid whereas the duty in Schedule 1 Part 2A (Excise) is fully rebated at this stage.
 - C) Once entered (E 46-45) in the SVM, the OFB attains its local character and must be duly accounted for (as a receipt) on the EXD 01 of that warehouse.

D) The Excise duty is collected as per the normal Excise accounting processes.

2.6.4 Removals ex warehouse

- a) Licensees must maintain records of all finished products and of all raw materials initially received for use in the production of OFB, removed from the warehouse.
- b) Such finished products removed must be declared on the applicable schedules to the Excise account and accounted for per the EXD 01. These types of removal are described in **SE-OFB-02**, i.e.:
 - i) Duty paid removals;
 - ii) Bonded removals;
 - iii) Rebated removals, and
 - iv) Exports.

2.7 Spirits

2.7.1 Recording of production of spirits for Excise duty purposes

- a) The production of all spirits (including spirits which attained the characteristics of fully denatured spirits during the manufacturing process) must be recorded per monthly EXD 01 in order to establish duty accountability.
- b) In terms of the notes to Rebate Item 621.08 of Schedule 6, spirits must be actively denatured **post-manufacture** in order for such spirits to be regarded as “fully denatured”. Spirits, which attained the characteristics of fully denatured spirits during the manufacturing process, may therefore not be regarded as “fully denatured” and the production of such spirits must be duly accounted for per the EXD 01.
- c) From an Excise perspective, the product will however thereafter be treated the same as fully denatured spirits, because of the specific characteristics of the product.
- d) For Excise purposes, spirits is considered to have been produced and must be accounted for when it attains its essential character.
- e) Such volumes produced must be declared on a DA 260.01 - Excise Account Schedule (Production) and accounted for per the EXD 01.

2.7.2 Storage

- a) Licensees must maintain an up to date record of all stock of finished product stored in the warehouse.
- b) In terms of Section 19(9), spirituous products stored in a Customs and Excise warehouse may only be retained in such a warehouse for a maximum period of two (2) years.

2.7.3 Receipts into warehouse

- a) All licensees must maintain records of all raw materials intended for use in the production of spirits and of all product received into the warehouse.
- b) All licensees of Primary Manufacturing Warehouses (VMP), Secondary Manufacturing Warehouses (VMS) and SOS (except Duty Free Shops and Ships / Aircraft Chandlers) must declare all finished products received into the warehouse on a DA 260.02 Excise Account Schedule (Receipts from Customs and Excise warehouses) and account for such receipts per the EXD 01.
- c) All licensees of SOS warehouses licensed as Duty Free Shops and Ships / Aircraft Chandlers must declare all products received into the warehouse in the prescribed warehouse register.
- d) The date of submission for processing of the clearance declaration with procedure code E **46-45** to the local Controller / Branch Manager (see **SE-CON-02**) will determine the accounting period in which such receipts must be accounted for per the EXD 01 and / or warehouse register.

- e) Rebate Item 460.24 – (Rebate of specific Customs duties on Excisable goods entered into South Africa):
- i) Rebate code 01.00 caters for goods, specified in Part 2A of Schedule 1, imported into South Africa for further processing, blending or mixing or entered for use in the manufacture of Excisable goods of another or the same class or kind, provided that -
 - A) The provisions of Rule 19A.09(c) are complied with;
 - B) All other provisions of the Act pertaining to locally manufactured Excisable goods are complied with; and
 - C) The goods are imported by a licensed manufacturer into an import OS and the goods are removed by such licensed manufacturer or a ROG as contemplated in Rule 64D.
 - ii) The process will be as follows:
 - A) The goods (e.g. spirits) are imported into South Africa and declared on a clearance declaration for warehousing in an OS warehouse for imported goods.
 - B) The spirits is subsequently entered (A 14-40) ex the OS under Rebate Item 460.24 and sent to a VMP or VMS warehouse. The duty in Schedule 1 Part 1 (Customs) plus the applicable VAT has to be paid whereas the duty in Schedule 1 Part 2A (Excise) is fully rebated at this stage.
 - C) Once entered (E 46-45) and processed in the VMP or VMS, the spirits attains its local character and must be duly accounted for (as a receipt) on the EXD 01 of that warehouse.
 - D) The Excise duty is collected as per the normal Excise accounting processes.

2.7.4 Removals ex-warehouse

- a) Licensees must maintain records of all finished products and of all raw materials initially received for use in the production of spirits, removed from the warehouse.
- b) Such finished products removed must be declared on the applicable schedules and accounted for per the EXD 01. These types of removals are described in [SE-SP-02](#); i.e.:
 - i) Duty paid removals;
 - ii) Bonded removals;
 - iii) Rebated removals, and
 - iv) Exports.

2.8 Tobacco

2.8.1 Recording of production

- a) All tobacco products produced, must be recorded and declared per the EXD 01 in order to establish duty accountability as this will have an effect on the Excise duty payable.
- b) The production of tobacco products begins when the tobacco leaves are cut into strips. For Excise purposes, however, tobacco products are considered to have been produced and must be accounted for when it attains its essential character.
- c) The production of tobacco products must be declared on the EXD 01.
- d) All licensees are required to maintain and keep records of all production of tobacco products, which must afford SARS traceability from the final production back to the input raw materials and such records must be made available on request.

2.8.2 Storage

- a) Licensees must maintain an up to date record of all stock of finished product stored in the warehouse.
- b) Tobacco products stored in a Customs and Excise warehouse may only be retained in such a warehouse for a maximum period of two (2) years [Section 19(9)].

2.8.3 Receipts into warehouse

- a) All licensees must maintain records of all raw materials intended for use in the production of tobacco products and of all finished product received into the warehouse.
- b) All licensees of VM and SOS (except Duty Free Shops and Ships/Aircraft Chandlers) must declare all finished products received into the warehouse on the EXD 01.
- c) All licensees of SOSs licensed as Duty Free Shops and Ships/Aircraft Chandlers must declare all finished products received into the warehouse in the prescribed warehouse register.
- d) The date of submission for processing of the clearance declaration with procedure code E 47-46 to the local Controller/Branch Manager (see [SE-CON-02](#)) will determine the accounting period in which such receipts must be accounted for per the EXD 01 and/or warehouse register.

2.9 Traditional African Beer

2.9.1 Recording of production

- a) All TAB products (including powder) produced, as described, must be recorded and declared per the monthly EXD 01 in order to establish duty accountability as this will have an effect on the Excise duty payable.
- b) The production of TAB begins when the mash is made. For Excise purposes, however, TAB is considered to have been produced and must be accounted for when it attains its essential character.
- c) The licensee is responsible to have the gauges on the production tanks/containers calibrated by an independent surveyor annually.
- d) All licensees are required to maintain and keep records of all production of TAB products (including powder) which must afford SARS traceability from the final production back to the input raw materials and such records must be made available on request.

2.9.2 Storage

- a) Licensees must maintain an up to date record of all stock of finished TAB product (including powder) stored in the warehouse.
- b) TAB products stored in a Customs and Excise warehouse may only be retained in such a warehouse for a maximum period of two (2) years [Section 19(9)].

2.9.3 Receipts into warehouse

- a) Licensees must maintain records of all raw materials (e.g. sorghum powder and malt) intended for use in the production of TAB and of all finished product received into the warehouse.
- b) Such finished products (including TAB powder) received must be declared and accounted for per the EXD 01.

2.9.4 Removals ex-warehouse

- a) Licensees must maintain records of all finished products and of all raw materials, initially received for use in the production of TAB, removed from the warehouse.
- b) Such finished products (including TAB powder) removed must be declared and accounted for per the EXD 01. These types of removal are described in **SE-CON-02**; i.e.:
 - i) Duty paid removals to the local market;
 - ii) Bonded removals to other Customs and Excise warehouses;
 - iii) Rebated removals; and
 - iv) Exports.

2.10 Wine and Vermouth

2.10.1 Recording of production of wine and vermouth for Excise duty purposes

- a) All wine and vermouth produced must be recorded and declared per the EXD 01 in order to establish duty accountability as this will have an effect on the Excise duty payable.
- b) The production of wine and vermouth begins when the grapes are pressed into grape must/juice. For Excise purposes, however, wine and vermouth is considered to have been produced and must be accounted for when it attains its essential character.
- c) The production of unfortified, fortified and sparkling wine and vermouth must be declared on the DA 260.01 - Excise account schedule (Production) which must be declared on the EXD 01.
- d) In addition to this, the production of fortified wine and fortified vermouth must also be reflected on the DA 134.
- e) All licensees are required to maintain and keep records of all production of wine and vermouth which must afford SARS traceability from the final production back to the input raw materials and such records must be made available on request.
- f) There are two (2) types of distilling wine:
 - i) **Wine which was not destined for drinking purposes when produced** – This is not/does not have to be accounted for as production on the EXD 01.
 - ii) **Wine which was initially produced for drinking purposes** - This is/must be accounted for on the EXD 01 and is subsequently cleared under rebate of duty for distilling purposes.

2.10.2 Storage

- a) Licensees must maintain an up to date record of all stock of finished product stored in the warehouse.
- b) In terms of Section 19(9) wine and vermouth stored in a Customs and Excise warehouse may only be retained in such a warehouse for a maximum period of two (2) years -
 - i) In the case of locally manufactured wine and vermouth - from date of manufacture, excluding the period during which such wine and vermouth is in the process of maturation.; and
 - ii) In the case of imported wine and vermouth - from the date of original entry for warehousing.

2.10.3 Receipts into warehouse

- a) Licensees must maintain records of all **raw materials** intended for use in the production of wine and vermouth and of all **product** received into the warehouse.
- b) All licensees of Special Manufacturing Warehouses (SVM), OS and SOS submitting EXD 01s (i.e. excluding Duty Free Shops and Ship/Aircraft Chandlers) must **declare** all finished product received into the warehouse on a DA 260.02 - Excise Account Schedule (“Receipts from Customs and Excise Warehouses”) and **account** for such receipts per the EXD 01 applicable to the accounting period in which such product was received in such warehouse.

- c) All licensees of SOS warehouses **NOT** submitting an EXD 01 (i.e. Duty Free Shops and Ship/Aircraft Chandlers) must **declare** all such receipts, per consignment, per clearance declaration with procedure code E 46-45 and **account** for all products received into the warehouse in the prescribed **warehouse** register. The date of submission for processing of the clearance declaration with procedure code E 46-45 to the local Controller/Branch Manager (see **SE-CON-02**) will determine the accounting period in which such receipts must be accounted for.
- d) Rebate Item 460.24 – (Rebate of specific Customs duties on excisable goods entered into South Africa).
- i) Rebate code 01.00 under item 460.24 caters for goods, specified in Schedule 1 Part 2A, imported into South Africa for further processing, blending or mixing or entered for use in the manufacture of Excisable goods of another or the same class or kind, provided that:
- A) The provisions of Rule 19A.09(c) are complied with;
- B) All other provisions of the Act pertaining to locally manufactured Excisable goods are complied with; and
- C) The goods are imported by a licensed manufacturer into an import OS and the goods are removed by such licensed manufacturer or a ROG as contemplated in Rule 64D.
- ii) The process will be as follows:
- A) The goods (e.g. wine and vermouth) are imported into South Africa and declared on a clearance declaration with procedure code E 40-00 for warehousing in an OS (Customs) for imported goods.
- B) The wine and vermouth is subsequently entered, A 14-40 ex the Customs OS under Rebate Item 460.24 and sent to an SVM. The duty in Schedule 1 Part 1 (Customs) plus the applicable VAT has to be paid whereas the duty in Schedule 1 Part 2A (Excise) is fully rebated at this stage.
- C) Once entered E 46-45 in the SVM, the wine and vermouth attains its local character and must be duly accounted for (as a receipt) on the EXD 01 of that warehouse.
- D) The Excise duty is collected as per the normal Excise accounting processes.**

2.10.4 Removals ex-warehouse

- a) Licensees must maintain records of all finished products and of all raw materials initially received for use in the production of wine and vermouth, removed from the warehouse.
- b) Such finished products removed, must be declared on the applicable schedules to the Excise account and accounted for per the EXD 01. These types of removal are described in **SE-WV-02**.
- i) Duty paid removals;
- ii) Bonded removals;
- iii) Rebated removals, and
- iv) Exports.

3 RELATED INFORMATION

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 5, 18, 18A, 19, 19A, 20, 21, 24, 25, 27, 28(2), 35, 35A, 36, 38(4), 38A, 44(2), 47A(1), 54.01 – 02, 59A.01(a), 64D, 69, 75(18), 101, 101A, 116, 119A and 120 Customs and Excise Rules: 18.01 to 18.15, 18A.01 to 18A.08, 19.01 to 19.07, 19A, 20.14, 20.17, 21.04, 25.01, 27.01 to 27.13, 35.01 – 35.05, 36A.04(b), 36.01 to 36.06, 38A.13, 59A.01(a), 60.08(2), 64D.01 to 64D.19, 69.01, 75.01 to 75.21, 101.01 to 101.03, 101A.01 to 101A.12, 19A.R101A(10)(d) and 120B Customs and Excise Tariff: 1 Part 1, 1 Part 2A and Schedules 4 and 6 Tax Administration Act No. 28 of 2011: Sections 215 to 220 and 224
Other Legislation:	Liquor Products Act No. 60 of 1989: Sections 5, 11 and 17. Agricultural Product Standards Act No. 119 of 1990: Sections 3 and 5
International Instruments:	None

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
GEN-PAYM-01-G01	SARS Payment Rules – External Guide
SC-CC-24	Internal Administrative Appeal - External Policy
SC-CC-26	Alternative Dispute Resolution – External Policy
SC-CF-04	Completion of Declarations – External Manual
SE-ACC-02-M02	Declaration and Return Submission via eFiling – External Manual
SE-ACC-05	Submission of Accounts / Returns – External Policy
SE-CON-02	Control and Clearance of in Bond / Inter-Warehouse movements – External Policy
SE-MB-02	Beer – External Policy
SE-OFB-02	Other Fermented Beverages – External Policy
SE-PAY-02	Prescribed Payment Terms / Periods – External Policy
SE-SP-02	Spirits – External Policy
SE-TOB-02	Tobacco – External Policy
SE-TAB-02	Traditional African Beer – External Policy
SE-WV-02	Wine and Vermouth – External Policy

3.3 Quality Records

NUMBER	TITLE
DA 134	Return of spirits used in fortifying pure wine etc. the produce of South Africa
DA 260.01	Excise Account Schedule - Malt Beer (VM), Wine and Other Fermented Beverages (SVM), Spirits Products (VMP), Tobacco Products (VM) and Wine and vermouth and Other Fermented Beverages (SVM) Schedule of Production during the accounting period
DA 260.02	Excise Account Schedule - Malt Beer (VM and SOS), Wine and Other Fermented Beverages (SVM, OS and SOS), Spirits Products (VMP and VMS) - Schedule of Receipts From C&E Warehouses during the accounting period (SOS) - Schedule of (Packed), Tobacco Products (VM and SOS) and Wine and vermouth and Other Fermented Beverages SVM, OS and SOS). Schedule of Receipts From C&E Warehouses during the accounting period
DA 260.02	Excise Account - Traditional African Beer Products (SVM) Summarising Page of all movements of TAB during the accounting period
EXD 01	Excise Duty and Levy return

4 DEFINITIONS AND ACRONYMS

A 14-40	Home Use' of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 previously placed under the 'Warehousing' procedure.
Ad Valorem	It is a Latin term meaning: "on the value"
Clearance declaration	Applicable SAD form (e.g. SAD 500, 501, 502, 503, 504, 505, 506, etc.) or CD 1 (Customs Declaration).
Controller/Branch Manager	The officer designated by the Commissioner to be the Controller/Branch Manager of Customs and Excise in respect of that area or matter and includes an officer acting under the control or direction of any officer so designated by the Commissioner.
DAS	Duty At Source – Assessment of duty and levies at the time when fuel and other excisable products except wine is removed from the manufacturing warehouse.
Denatured spirits	Spirits to which a substance/s is added by virtue of a formula to render it unfit for human consumption.
E 46-45	Clearance for Re-warehousing of Excise goods, removed in bond from one (1) Excise warehouse to another Excise warehouse.
E 47-46	Clearance for Change of Ownership of goods, which were previously, removed in bond from one excise warehouse to another.
Licensees	Any person licensed under any provision of the Act.

Manufacture	This includes: a) Any process in the manufacture or assembly of Excisable goods or the conversion of any goods into Excisable goods, whereby the dutiable quantity or value of Excisable goods is increased in any manner; b) The recovery of Excisable goods from Excisable goods or any other goods; and c) The packing or measuring of any Excisable goods.
Mash	Any fermentable, starchy mixture from which alcohol or spirits can be distilled.
Schedule 1 Part 1	Ordinary Customs duty
Schedule 1 Part 2A	Specific Excise Duties on locally manufactured or on imported goods of the same class or kind.
Schedule 4	General Rebates of Customs Duties, Fuel Levy and Environmental Levy
Schedule 6	Rebates and Refunds of Excise Duties, Fuel Levy and Environmental Levy.
Sparkling Wine and vermouth	Natural wine and vermouth with an excess pressure of not less than 300 kPa
Unfortified Wine	Natural wine with an alcoholic strength of at least 6,5% but not exceeding 16,5% A/V

5 DOCUMENT MANAGEMENT

Policy Owner	Executive: Excise Audit Enforcement
Detail of change from previous revision	The following parts in the document have been updated / amended: <ul style="list-style-type: none"> • Cross References; • Definitions and Acronyms; • Policy and Business Owner changed; • Document Q-code changed from SE-CL-06 to SE-GEN-02; and • Template Q-code changed from ECS-TM-03 to GC-TM-03.
Template number and revision	GC-TM-03 - Rev 9